Docket No.: 08220/0200671-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Kelly D. Bailey

Application No.: 10/840,196

Confirmation No.: 7258

Filed: May 6, 2004

Art Unit: 2614

For: ENCODING SPATIAL DATA IN A MULTI-

CHANNEL SOUND FILE FOR AN OBJECT IN

A VIRTUAL ENVIRONMENT

Examiner: J. Saunders Jr.

RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated April 28, 2009, please amend the above-identified U.S. patent application as follows:

Claim List are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.